

Audit Quality, Independence of Auditor and Implementation of Audit Standard: A Survey Based Study

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Abstract: The purpose of this study is to obtain empirical evidence on the influence of independence auditor and implementation of audit standard on audit quality. The research was conducted by purposive sampling and obtained the total sample of 77 respondent external auditors who work in public accounting firm in Jakarta. Criteria of respondents as a sample in this study is that the respondent as a senior auditor and minimal experience as a 2 year auditor. The result of this study indicated that independence of auditor and implementation of audit standards can be as predictor variables in order to improve audit quality.

Keywords: Audit quality, independence of auditor, audit standard